



PRIVACY, GOVERNMENTAL  
LIAISON AND DISCLOSURE

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

February 22, 2019

Louis Hicks  
MuckRock News; DEPT MR 68506  
411A Highland Ave  
Somerville, MA 02144-2516

Dear Louis Hicks:

This is our final response to your Freedom of Information Act (FOIA) request dated February 8, 2019 that we received on February 12, 2019.

Your letter appears to ask for documents concerning your personal responsibility to pay federal income tax. To respond to your request, we would have to create personalized and specific statements about your tax liability. We are not required to create records, provide explanations, or answer questions in response to a FOIA request.

To the extent you are seeking records that establish the authority of the Internal Revenue Service to assess, enforce, and collect taxes, the Sixteenth Amendment to the Constitution authorized Congress to impose an income tax. Congress did so in Title 26 of the United States Code, commonly known as the Internal Revenue Code (IRC). The IRC may contain information responsive to portions of your request. It is available at many bookstores, public libraries and on the Internet at [www.irs.gov](http://www.irs.gov).

Income tax filing requirements are supported by statute and implementing regulations, which may be challenged through the judicial system, not through the FOIA. It is not the policy of the Internal Revenue Service to engage in correspondence regarding the interpretation and enforcement of the IRC. We will not reply to future letters concerning these issues.

You may contact me, the FOIA Public Liaison, John Carpenter, to discuss your request at:

150 Court Street  
New Haven, CT 06510-2022


Telephone: 203-492-8668

The FOIA Public Liaison responds to FOIA and Privacy Act requests for copies of documents maintained by the IRS. There is no provision in either Act to resolve tax,

collection, or processing issues and our staff is not trained to answer questions regarding those issues. If you need assistance with tax related issues you may call the IRS toll free number at 1-800-829-1040.

If you have any questions please call Francisca Eyetsemitan, ID # 1000591343, at 617-316-2271, or write to: Internal Revenue Service, Centralized Processing Unit-Stop 211, Post Office Box 621506, Atlanta GA 30362. Please refer to case number F19043-0031.

Sincerely,

A handwritten signature in black ink, appearing to read "John A. Carpenter". The signature is fluid and cursive, with a large loop at the end.

John A Carpenter  
Disclosure Manager  
Disclosure Office 01